

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*¹

Debtors.

Chapter 7

Case No. 23-10253 (KBO)
(Jointly Administered)

Re: D.I. [849](#), [865](#), [916](#)

**CERTIFICATION OF COUNSEL REGARDING SUBMISSION OF REVISED ORDER
GRANTING MOTION OF GEORGE L. MILLER, CHAPTER 7 TRUSTEE, FOR AN
ORDER AUTHORIZING FIRST DISTRIBUTION OF FUNDS TO HOLDERS OF
ALLOWED PRIORITY CLAIMS UNDER SECTION 507(a)(4) OF THE BANKRUPTCY
CODE AND GRANTING RELATED RELIEF**

I, John T. Carroll, III, counsel to George L. Miller in his capacity as the chapter 7 trustee (the “Trustee”) for the estates (the “Estates”) of the above-captioned debtors (the “Debtors”), hereby certifies the following:

1. On or about July 3, 2024 the Trustee filed the *Motion of George L. Miller, Chapter 7 Trustee, for an Order Authorizing First Distribution of Funds to Holders of Allowed Priority Claims Under Section 507(a)(4) of the Bankruptcy Code and Granting Related Relief* [D.I. 849] (the “Motion”).²

2. On or about July 17, 2024 an objection to the Motion was filed by Argo Partners II, LLC (the “Argo Objection”). The Trustee and Argo Partners II, LLC (“Argo”) have reached a resolution of the Argo Objection and the Argo Objection is withdrawn. The Trustee and Argo will separately file a Stipulation setting forth procedures to address Argo’s claim against the estate.

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

3. On or about August 6, 2024 a limited objection to the Motion and joinder to the Argo Objection was filed by E.L. Pruitt Co. (the “E.L. Pruitt Limited Objection”). The Trustee and E.L. Pruitt Co. (“E.L. Pruitt”) have reached a resolution of the E.L. Pruitt Limited Objection and the E.L. Pruitt Limited Objection is withdrawn. The Trustee and E.L. Pruitt will separately file a Stipulation setting forth procedures to address E.L. Pruitt’s claim against the estate.

4. Trustee’s counsel has modified the proposed Order to the Motion to reflect the resolution and withdrawal of the Argo Objection and the E.L. Pruitt Limited Objection. Additionally, the Trustee determined two proofs of claim were filed by the same claimant; namely, Ken Paras, claim No. 127.1 and Kenneth Paras, claim no. 65.1 (collectively, the “Paras Claims”). The statutory maximum amount to be paid on the Paras Claims is \$15,150. Accordingly, Exhibit “A” filed with the Motion has been modified to remove claim no. 65.1.

5. A copy of the revised proposed Order together with the revised Exhibit “A” thereto is attached hereto as Exhibit “1” (collectively, the “Revised Order”).

6. A redlined version of the Revised Order and revised Exhibit “A” thereto against the version filed with the Motion is attached hereto as Exhibit “2”.

7. Other than the Argo Objection and the E.L. Pruitt Limited Objection which objections have been resolved and withdrawn, no answer, objection or other responsive pleading to the Motion has been received by the Trustee.

8. Accordingly, the Trustee respectfully request entry of the proposed Revised Order together with revised Exhibit “A” thereto approving the Motion, a copy of which is attached hereto as Exhibit “1”, at the Court’s earliest convenience.

Dated: August 7, 2024
Wilmington, Delaware

COZEN O'CONNOR

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